

**AMENDMENTS TO THE CLAIMS**

**Listing of claims:**

This listing of claims replaces all prior versions and listings of claims in the application.

1. (Canceled)

2. (Previously Presented) A method for fabricating the semiconductor device comprising the steps of:

forming a conductor pattern over a semiconductor substrate;

forming a first insulation film covering the conductor pattern and having a substantially flat surface;

forming over the first insulation film a second insulation film having etching characteristics different from those of the first insulation film;

forming over the second insulation film a third insulation film having etching characteristics different from those of the second insulation film:

forming over the third insulation film a mask layer; and

forming a hole in the third insulation film, the second insulation film and the first insulation film, the step of forming the hole including a first step of etching the third insulation film, a second step of etching the second insulation film and a third step of

etching the first insulation film, an etching condition at the first step being different from that at the second step, and further comprising:

before the step of forming the first insulation film, the step of forming over the conductor pattern a fourth insulation film having etching characteristics different from those of the first insulation film, and wherein

in the step of forming the first insulation film, the first insulation film is formed over the fourth insulation film so as to cover the conductor pattern, and

in the third step, the first insulation film is etched with the fourth insulation film as a stopper.

3. (Currently Amended) A method for fabricating the semiconductor device according to claim[1] 2, wherein

in the third step, the opening is opened down to the semiconductor substrate.

4. (Canceled)

5. (Currently Amended) A method for fabricating the semiconductor device according to claim 2, wherein

in the step of forming the fourth insulation film, the fourth insulation film is formed selectively over ~~an upper surface and~~ a side wall of the conductor pattern.

6 - 18 (Canceled)

19. (Currently Amended) A method for fabricating the semiconductor device according to claim [1] 2, wherein

in the first step, the third insulation film is etched with the second insulation film as a stopper.

20 - 22 (Canceled)

23. (Currently Amended) A method for fabricating a semiconductor device according to claim [1] 2, further comprising steps of forming capacitors, bit lines and wiring layers to constitute a memory device.

24. (Previously Presented) A method for fabricating a semiconductor device according to claim 2, wherein the first insulation film comprises silicon oxide.

25. (Previously Presented) A method for fabricating a semiconductor device according to claim 2, wherein the second insulation film comprises silicon nitride.

26. (Previously Presented) A method for fabricating a semiconductor device according to claim 2, wherein the third insulation film comprises silicon oxide.

27. (Previously Presented) A method for fabricating a semiconductor device according to claim 2, further comprising steps of forming capacitors, bit lines and wiring layers to constitute a memory device.

28. (Currently Amended) A method for fabricating the semiconductor device according to claim [1] 2, wherein

in the step of forming the hole, an etching rate of the second insulation film at the first step is lower than an etching rate of the third insulation film at the first step and an etching rate of the second insulation film at the second step.